

FINANCIAL EXPRESS



APPU HOTELS LIMITED

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CIN-U92490TN1983PLC009942
 EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31st MARCH 2018 Under Ind AS
 Prepared in compliance with the Indian Accounting Standard (IndAS) (Pursuant to Regulation 52 (B)
 Read with 52 (4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sl No	PARTICULARS	RS. IN LAKHS			
		Quarter Ended 31.03.2018 Audited	Year to date figures 31.03.2018 Audited	Previous Quarter Ended 31.03.2017 Audited	Year to date figures 31.03.2017 Audited
01	Total Income from operations (net)	4639.67	8878.50	4848.98	8924.46
02	Net Profit / (Loss) for the period (before tax and exceptional items)	(1565.99)	(3118.49)	(1186.11)	(3151.60)
03	Net Profit / (Loss) for the period before tax (after exceptional items)	(1565.99)	(3118.49)	(1186.11)	(3151.60)
04	Net Profit / (Loss) for the period after tax (after exceptional items)	(1565.99)	(3118.49)	(1186.11)	(3151.60)
05	Other Comprehensive Income	—	3.96	3.66	4.24
06	Total comprehensive income for the period (comprising profit/(loss) for the period (after tax) and other comprehensive income (after tax))	(1565.99)	(3114.53)	(1182.45)	(3147.36)
07	Paid up Equity Share Capital	8971.12	8971.12	8971.12	8971.12
08	Reserves(excluding revaluation reserve) as shown in the Audited Balance Sheet of the previous year	NA	20513.78	NA	23861.13
09	Net Worth	29484.90	33335.43	33843.59	32832.25
10	Debt Capital	2707.50	2707.50	4215.00	4215.00
11	Outstanding Redeemable Preference Shares	900.00	900.00	900.00	900.00
12	Debt Equity Ratio	0.98	0.98	0.94	0.94
13	Earnings per share (of Rs. 10/- each) (for continuing and discontinued operations)				
	a. Basic	(1.75)	(3.48)	(1.32)	(3.51)
	b. Diluted	(1.75)	(3.48)	(1.32)	(3.51)
14	Capital Redemption Reserve	—	—	—	—
15	Debt Redemption Reserve	—	—	—	—
16	Debt Service Coverage Ratio	0.11	0.66	0.13	0.18
17	Interest Service Coverage Ratio	0.69	0.66	0.84	0.66

Notes:

- The above results were reviewed by the Audit Committee and thereafter approved and taken on record by the Board Of Directors at their meeting held on May 28, 2018.
- The statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. Beginning April 1, 2017, the Company has for the first time adopted Ind AS with a transition date of April 1, 2016.
- The figures for the half year ended March 31, 2018 and March 31, 2017 are the reconciling figures between audited figures in respect of the full financial year and unaudited published figures in respect of the financial results upto half year ended September 30, 2017 and September 2016 of the respective financial years.
- The format for unaudited six months results as prescribed in SEBI's Circular CIR/IMD/DF1/9/2015 dated November 27, 2015 has been modified to comply with the requirements of SEBI's circular dated August 10 2016, Ind AS and Schedule III (Part II) to the Companies Act, 2013, which are applicable to companies that are required to comply with Ind AS.
- The reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below :

PARTICULARS	RS. IN LAKHS	
	Year Ended	March 31st 2017
Net Profit as per previous GAAP (Indian GAAP)		(3107.81)
Ind AS Adjustments: Add/ (Less)		
Impact of Amortised Cost on term loan		(41.28)
Impact of rent straight lining		1.73
Reversal of DTA in excess of DTL		(4.24)
Total Ind AS Adjustments		(43.79)
Total Comprehensive Income as per Ind AS		(3151.60)

6. The reconciliation of equity reported in accordance with Indian GAAP to equity in accordance with Ind AS is given below:

PARTICULARS	RS. IN LAKHS	
	Year Ended	March 31st 2017
Total equity / shareholders' funds as per Indian GAAP		
Ind AS Adjustments: Add/ (Less)		
Fair value of PPE as deemed cost		5145.10
Impact of Amortised Cost on term loan		30722.02
Reclassification of redeemable preference shares to liability		180.73
Impact of rent straight lining		(900.00)
Reversal of DTA in excess of DTL		(31.05)
Total Ind AS Adjustments		(2284.55)
Total equity / shareholders' funds as per Indian GAAP		27687.15
Total equity / shareholders' funds as per Indian GAAP		32832.25

- The above reconciliation statements have been provided in accordance with circular CIR/IMD/DF-1/69/2016 issued by SEBI dated August 10, 2016 on account of implementation of Ind AS by listed Entities.
- The above is an extract of the detailed format of Audited Financial Results for the six months ended March 31, 2018 filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Audited Financial Results for the six months ended March 31, 2018 are available on the website of BSE Limited i.e. (www.bseindia.com), on the Stock Exchange where the Company's Debt Securities are listed and on the website of the Company i.e., www.appuhotels.com

By Order of the Board

for Appu Hotels Limited
 A. Sennimalai
 Managing Director

Date : 28.05.2018
 Place : Chennai - 34

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Notes:

- The net worth lenders. In view of company's ability restructuring pro mandatory appro getting the neco monetizing its ick able to generate and continue as
- The Company income under In recognising defe measures to imp management is (future taxable inc income in future recognised defere 31, 2018 is fully re
- During earlier y were certain clai developments du reported in their re
- The above is a Obligations and D exchange websit
- There are no ext

Place : Gurugram
 Date : May 30, 20